

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
PETER ALLISS MASTERS**

PETER ALLISS MASTERS

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for the Year Ended 31 December 2020**

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PETER ALLISS MASTERS

**Reference and Administrative Details
for the Year Ended 31 December 2020**

TRUSTEES	Mrs J A Alliss K J Atkins J B Slocombe Mrs F R Dowty R Feldwick (resigned 29.1.20)
PRINCIPAL ADDRESS	Bucklands Churt Road Hindhead Surrey GU26 6HY
REGISTERED CHARITY NUMBER	1113745
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to relieve disabled children by the provision of wheelchairs so as to improve their conditions of life.

Throughout the UK and Ireland each year thousands of children are born with disabilities that severely affect their mobility, causing very real limits on their quality of life. This can be dramatically improved by the use of a modern and sophisticated powered wheelchair, giving the freedom and mobility to gain a degree of independence.

The charity's aim is to raise monies and to encourage golf clubs, societies, businesses and individuals to get involved and provide funds for a chair in their name for a child near their local area. Over successive years the charity has provided well in excess of 1,000 chairs around the UK.

The cost of chairs can vary enormously with a price tag between £3,000 and £13,000. They are built to a design that meets the specific needs of each child.

The charity raises funds in its own right but also works with and encourages other organisations, notably golf clubs, to raise monies in their own name for the purchase of powered wheelchairs for disadvantaged children with special needs.

Significant activities

Due to the Coronavirus pandemic, the charity was unable to run its charity golf tournament in 2020. Fund raising via the running of charity auctions of donated items and by direct donations was therefore the significant activity in the year. The income is used to purchase powered wheelchairs of a type and design that the state will not provide for children with disability and special needs.

Public benefit

The Trustees confirm that they have considered the general guidance issued by the Charity Commission in connection with public benefit in setting the objectives of the charity and in particular they have considered how planned activities further the charity's objects.

The charity benefits the public via the provision of modern and sophisticated powered wheelchairs to disabled children, enabling them to gain a degree of independence.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During 2020 the Covid-19 pandemic resulted in a downturn in fund raising activities including the cancellation of our annual golf tournament. Despite this, clubs, organisations, and individuals continued to support the charity, albeit at a lower level compared to previous years.

The charity raised and contributed £4,336 towards the part purchase of three powered wheelchairs valued at £8,198. In addition, golf clubs and other organisations placed £49,287 with the charity to be spent specifically on the purchase of a further eleven chairs, valued at £57,485.

FINANCIAL REVIEW

Financial position

Despite the difficulties posed by the global pandemic which prevented the running of the annual golf tournament, the charity has been able to maintain a healthy financial position. The charity is very grateful for the generous donations in the year which, amounted to £53,879 (2019: £84,186). The charity also raised £5,364 via its charity auction. These funds enabled £57,485 (2019: £84,844) to be spent on the provision of specialist wheelchairs to children in need. Most of these chairs were purchased through the charity's Golf Chair Scheme, set up with a number of dealers in powered wheelchairs and mobility aids.

The surplus for the year after governance and administrative costs amounted to £6,896 (2019: £4,071). The Trustees are pleased with the result given the difficult economic and operational challenges encountered during the year.

Reserves policy

The charity runs an annual golf tournament to which members and supporters are invited, in recognition of the efforts to raise funds for the purchase of wheelchairs. Although the cost of the tournament is borne by the entry fees paid by the corporate entries, the charity maintains sufficient funding to underwrite the cost of the event if necessary. This amounts to approximately £18,000.

At the 31st December 2020, unrestricted reserves totalled £54,196 (2019: £43,250). Restricted funds, which are for the purpose of providing wheelchairs to children to aid their independence, amounted to £23,617 (2019: £27,667).

FUTURE PLANS

The charity's aim is to continue to raise monies and to encourage golf clubs, societies, businesses and individuals to get involved and provide funds for a chair in their name for a child near their local area. This will be via the annual golf tournament, donations, and from the proceeds of the charity auction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Constitution was adopted on the 26th September 2005 and amended on 7th March 2006, 20th August 2009 and 19th September 2016.

Recruitment and appointment of new trustees

Recruitment of Trustees is carried out through advertisement throughout the golfing community and more generally in order to recruit the required skills for administering the charity. From this, candidates are long-listed and interviewed prior to election by the Board of Trustees.

Each of the Trustees shall retire with effect from the conclusion of the next annual general meeting after his or her appointment but shall be eligible for re-election at that annual general meeting. Thereafter, Trustees will serve for a period of three years, after which they shall retire with effect from the conclusion of the third annual general meeting after his or her appointment but shall be eligible for re-election at that annual general meeting. There is no limit to the number of times a member may stand for re-election as a Trustee.

Induction and training of new trustees

New trustees are informed of their legal obligations under charity law, the Charity Commission guidance on public benefit, the content of the foundation, the committee and decision-making processes, and recent financial performance of the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 November 2023 and signed on its behalf by:

.....
Mrs J A Alliss - Trustee

Independent Examiner's Report to the Trustees of Peter Alliss Masters

Independent examiner's report to the trustees of Peter Alliss Masters

I report to the charity trustees on my examination of the accounts of Peter Alliss Masters (the Trust) for the year ended 31 December 2020.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 27 November 2023

PETER ALLISS MASTERS

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,642	45,237	53,879	84,186
Charitable activities	5				
Charitable Activities		7,363	-	7,363	14,852
Other trading activities	3	5,364	-	5,364	11,060
Investment income	4	<u>17</u>	<u>-</u>	<u>17</u>	<u>137</u>
Total		<u>21,386</u>	<u>45,237</u>	<u>66,623</u>	<u>110,235</u>
EXPENDITURE ON					
Raising funds	6	1,408	-	1,408	20,884
Charitable activities	7				
Charitable Activities		<u>9,032</u>	<u>49,287</u>	<u>58,319</u>	<u>85,280</u>
Total		<u>10,440</u>	<u>49,287</u>	<u>59,727</u>	<u>106,164</u>
NET INCOME/(EXPENDITURE)		10,946	(4,050)	6,896	4,071
RECONCILIATION OF FUNDS					
Total funds brought forward		43,250	27,667	70,917	66,846
TOTAL FUNDS CARRIED FORWARD		<u>54,196</u>	<u>23,617</u>	<u>77,813</u>	<u>70,917</u>

The notes form part of these financial statements

PETER ALLISS MASTERS

**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	11	-	500	500	4,382
Cash at bank		<u>55,631</u>	<u>23,117</u>	<u>78,748</u>	<u>66,535</u>
		55,631	23,617	79,248	70,917
CREDITORS					
Amounts falling due within one year	12	<u>(1,435)</u>	-	<u>(1,435)</u>	-
NET CURRENT ASSETS		<u>54,196</u>	<u>23,617</u>	<u>77,813</u>	<u>70,917</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,196</u>	<u>23,617</u>	<u>77,813</u>	<u>70,917</u>
NET ASSETS		<u>54,196</u>	<u>23,617</u>	<u>77,813</u>	<u>70,917</u>
FUNDS	13				
Unrestricted funds				54,196	43,250
Restricted funds				<u>23,617</u>	<u>27,667</u>
TOTAL FUNDS				<u>77,813</u>	<u>70,917</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2023 and were signed on its behalf by:

.....
J A Alliss - Trustee

.....
K J Atkins - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial Statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair view'. The departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Legacies and donations are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PETER ALLISS MASTERS

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	<u>53,879</u>	<u>84,186</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Merchandise	-	180
Charity auction	5,364	5,670
Golf tournament entry fees	-	<u>5,210</u>
	<u>5,364</u>	<u>11,060</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>17</u>	<u>137</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Golf chair scheme		
commission	<u>7,363</u>	<u>14,852</u>
Activity		
Charitable Activities		

PETER ALLISS MASTERS

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

6. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Postage and stationery	82	586
Computer expenses	298	19
Venue hire	1,028	-
Motor and travel	<u>-</u>	<u>28</u>
	<u>1,408</u>	<u>633</u>

Other trading activities

	2020	2019
	£	£
Purchases	<u>-</u>	<u>20,251</u>
Aggregate amounts	<u>1,408</u>	<u>20,884</u>

7. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs (see note 8) £	Totals £
Charitable Activities	<u>57,485</u>	<u>834</u>	<u>58,319</u>

8. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>834</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	<u>234</u>	<u>436</u>

PETER ALLISS MASTERS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,392	78,794	84,186
Charitable activities			
Charitable Activities	14,852	-	14,852
Other trading activities	11,060	-	11,060
Investment income	<u>137</u>	<u>-</u>	<u>137</u>
Total	<u>31,441</u>	<u>78,794</u>	<u>110,235</u>
EXPENDITURE ON			
Raising funds	20,884	-	20,884
Charitable activities			
Charitable Activities	<u>22,502</u>	<u>62,778</u>	<u>85,280</u>
Total	<u>43,386</u>	<u>62,778</u>	<u>106,164</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(11,945)	16,016	4,071
	<u>1,172</u>	<u>(1,172)</u>	<u>-</u>
Net movement in funds	(10,773)	14,844	4,071
RECONCILIATION OF FUNDS			
Total funds brought forward	54,023	12,823	66,846
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>43,250</u>	<u>27,667</u>	<u>70,917</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments and accrued income	<u>500</u>	<u>4,382</u>

PETER ALLISS MASTERS

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	<u>1,435</u>	<u>-</u>

13. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	43,250	10,946	54,196
Restricted funds			
Golf Chairs	27,667	(4,050)	23,617
TOTAL FUNDS	<u>70,917</u>	<u>6,896</u>	<u>77,813</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	21,386	(10,440)	10,946
Restricted funds			
Golf Chairs	45,237	(49,287)	(4,050)
TOTAL FUNDS	<u>66,623</u>	<u>(59,727)</u>	<u>6,896</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19
	£	£	£	£
Unrestricted funds				
General fund	54,023	(11,945)	1,172	43,250
Restricted funds				
Golf Chairs	12,823	16,016	(1,172)	27,667
TOTAL FUNDS	<u>66,846</u>	<u>4,071</u>	<u>-</u>	<u>70,917</u>

PETER ALLISS MASTERS

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,441	(43,386)	(11,945)
Restricted funds			
Golf Chairs	78,794	(62,778)	16,016
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>110,235</u>	<u>(106,164)</u>	<u>4,071</u>

Golf Chairs Fund: This fund consists of monies raised via golf clubs, societies, businesses, and individuals for the purpose of providing powered wheelchairs to children in need.

During the year funds restricted for this purpose were received from:

	2020 £	2019 £
Moseley Golf Club	500	593
Alliss Invitational	15,315	9,363
Blacknest	3,800	8,000
Sandiway	8,607	14,746
Castlerock	3,000	-
Ferndown	6,315	-
British Turkey Federation	6,750	24,000
Boston Golf Club	2,600	-
Boundary Lakes	(1,650)	5,000
Cooden 2000	-	1,092
Hindhead Golf Club	-	500
Surrey County Golf	-	2,500
Beachcomber	-	8,000
Perennials	-	5,000
	<hr/>	<hr/>
	<u>45,237</u>	<u>78,794</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.